

Example of Cost/Revenue Analysis of Breakfast and Lunch for Provision 2 When 94% of Students Served Free and Reduced Price Lunch

A. BREAKFAST	(a)	(b)	(c)
1. Cost of Breakfast			
2. Average Number Paid Breakfast Served a Day			
3. Cost of Paid Breakfast Served a Day			
4. Current Federal Reimbursement for Paid Breakfast (Line 1 and Line 2)			
5. Difference in Cost and Revenue for a Paid Breakfast (Line 3 and Line 4)			
6. Average Number Reduced Price Breakfast Served			
7. Cost of Reduced Price Breakfast			
8. Current Federal Reimbursement for Reduced Price Breakfast			
9. Difference in Cost and Revenue for Reduced Price Breakfast (Line 7 and Line 8)			
10. Average number of Free Breakfast			
11. Cost of Free Breakfast Served a Day			
12. Current Federal Reimbursement for Free Breakfast			
13. Difference in Cost and Revenue for Breakfast (Line 11 and 12)			
14. Total Difference in Cost and Revenue for Breakfast (Line 5, 9, 13)			
B. LUNCH			
15. Cost of a Lunch			
16. Average Number of Paid Lunch Served a Day			
17. Cost of Paid Lunch Served a Day			
18. Current Federal Reimbursement for a Paid Lunch			
19. Difference in Cost and Revenue for Paid Lunch (Line 17 and Line 18)			
20. Average number of Reduced Price Lunches Served			
21. Cost of Reduced Price Lunch Served a day			
22. Current Federal Reimbursement for Reduced Price Lunch			
23. Difference in Cost and Revenue for Reduced Price Lunch (Line 21 and Line 22)			
24. Average Number of Free Lunches Served a day			
25. Cost of Free Lunches Served a Day			
26. Current Federal Reimbursement for Free Lunches			
27. Difference in Cost and Revenue for Free Lunch (Line 25 and Line 26)			
28. Value of Commodities (if entitlement is used)			
29. Total Difference in Cost and Revenue for Lunch (Lines 19, 23, 27 and 28)			
30. Total Cost per day to be covered by other funds (Line 14 + 29 = 30)			
31. Total Cost for School Year to be covered by other Funds (number days times item 30)			